WHAT IS CLAIMED IS:

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1. A semiconductor device, comprising:

a channel region located in a semiconductor substrate;

a trench located adjacent a side of the channel region;

an isolation structure located in the trench; and

a source/drain region located over the isolation structure.

- 2. The semiconductor device as recited in Claim 1 wherein the trench is a first trench and the semiconductor device further includes a second trench located on an opposing side of the channel region, wherein the isolation structure is a first isolation structure located in the first trench and the semiconductor device further includes a second isolation structure located in the second trench, and wherein the source/drain region is a first source/drain region and the semiconductor device further includes a second source/drain region located over the second isolation structure.
- 3. The semiconductor device as recited in Claim 1 wherein the source/drain region comprises polysilicon.
- 4. The semiconductor devices as recited in Claim 1 wherein the source/drain region comprises epitaxial silicon.

5. The semiconductor device as recited in Claim 1 wherein a side wall of the trench includes an exide layer.

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6. The semiconductor device as recited in Claim 5 further including a nitrided layer located on the oxide layer.

- 7. The semiconductor device as recited in Claim 1 wherein the isolation structure comprises an oxide.
- 8. The semiconductor device as recited in Claim 1 wherein the source/drain region includes a lightly doped source/drain region having a dopant concentration ranging from about 1E16 atoms/cm³ to about 1E17 atoms/cm³, and a source/drain contact region having a dopant concentration up to about 1E22 atoms/cm³.

9. A method of manufacturing a semiconductor device, comprising:

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forming a channel region in a semiconductor substrate; forming a trench adjacent a side of the channel region; forming an isolation structure in the trench; and forming a source/drain region over the isolation structure.

10. The method as recited in Claim 9 wherein forming the trench includes forming a first trench and the method further includes forming a second trench on an opposing side of the channel region, wherein forming the isolation structure includes forming a first isolation structure in the first trench and the method further includes forming a second isolation structure in the second trench, and wherein forming the source/drain region includes forming a first source/drain region and the method further includes forming a second source/drain region over the second isolation structure.

- 11. The method as recited in Claim 9 wherein forming the source/drain region includes forming a polysilicon source/drain region.
 - 12. The methods as recited in Claim 9 wherein forming the

- source/drain region includes epitaxially growing the source/drain 2
- 3 region from the channel region.

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- The method as recited in Claim 9 further including 13. forming an oxide layer on a side wall of the trench. 2
- The method as recited in Claim 13 further including 14. forming a nitrided layer on the oxide layer.
 - The method as recited in Claim 9 wherein forming an 15. isolation structure includes forming an isolation structure comprising an oxide.
 - The method as recited in Claim 9 wherein forming a 16. source/drain region includes forming a lightly doped source/drain region having a dopant concentration ranging from about 1E16 atoms/cm³ to about 1E17 atoms/cm³, and forming a source/drain contact region having a dopant concentration up to about 1E22 atoms/cm³.

17. An integrated circuit, comprising: semiconductor devices, including;

a channel region located in a semiconductor substrate;

a trench located adjacent a side of the channel region;

an isolation structure located in the trench; and

a source Xdrain region located over the isolation

structure; and

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dielectric layers located over the semiconductor devices and having interconnect structures located therein that electrically connect the semiconductor devices to form an operative-integrated circuit.

18. The integrated circuit as recited in Claim 17 wherein the trench is a first trench and the semiconductor device further includes a second trench located on an opposing side of the channel region, wherein the isolation structure is a first isolation structure located in the first trench and the semiconductor device further includes a second isolation structure located in the second trench, and wherein the source/drain region is a first source/drain region and the semiconductor device further includes a second source/drain region located over the second isolation structure.

19. The integrated circuit as recited in Claim 17 wherein the

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- 2 isolation structure comprises an oxide.
 - 20. The integrated circuit as recited in Claim 17 wherein the semiconductor devices form part of an N-type metal oxide semiconductor (NMOS) device, a P-type metal oxide semiconductor (PMOS) device, a complementary metal oxide semiconductor (CMOS) device, a bipolar device, or a memory device.

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